

GTE TELEPHONE OPERATIONS

INVESTMENT DETAIL

SERVICE: SWITCHED ACCESS

RATE ELEMENT: TRANSPORT TERMINATION

COST SUB-ELEMENT: DIGITAL TERMINATION - VG - COPPER

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

EQUIPMENT CATEGORY	MATERIAL	ENGINEERING	INSTALLATION	TOTAL
A	B	C	D	E=B+C+D
18 TOTAL DIGITAL COPPER TERMINATION	<u>\$20.45</u>	<u>\$5.55</u>	<u>\$13.19</u>	<u>\$39.19</u>

GTE TELEPHONE OPERATIONS

INVESTMENT DETAIL

SERVICE: SWITCHED ACCESS

RATE ELEMENT: TRANSPORT TERMINATION

RATE SUB-ELEMENT: ANALOG TERMINATION - VG - COPPER

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

EQUIPMENT CATEGORY	MATERIAL	ENGINEERING	INSTALLATION	TOTAL
A	B	C	D	E=B+C+D
18 TOTAL ANALOG COPPER TERMINATION	<u>\$308.19</u>	<u>\$11.40</u>	<u>\$46.54</u>	<u>\$366.13</u>

GTE TELEPHONE OPERATIONS

INVESTMENT DETAIL

SERVICE: SWITCHED ACCESS

RATE ELEMENT: TRANSPORT TERMINATION

COST SUB-ELEMENT: DIRECT TANDEM EXPENSE

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

SEPARATIONS CATEGORY A	DIRECT AMOUNT B	EXPENSE TO GROSS PLANT C
1 INVESTMENT		
2 2001 - GROSS PLANT - TANDEM	\$16,356,031	
3 1991 SWITCHED TRANSPORT TERMINATIONS	4,103,874,050	
4 * GROSS PLANT PER TERM (L2/L3*12)	\$0.04782612	
5 GROSS PLANT PER VG CKT (L4*10,560)	\$505.08	
6		
7 EXPENSES		
8 6210 - CENTRAL OFFICE SWITCHING (MTCE)	\$859,900	5.26%
9 6560 - DEPREC & AMORT - COE SWITCHING	1,298,374	7.94%
10 FEDERAL INCOME TAX	453,389	2.77%
11 STATE INCOME TAX	0	0.00%
12 TOTAL TAXES	453,389	2.77%
13 RETURN	880,108	5.38%
14		
15 TOTAL DIRECT TANDEM EXPENSE	\$3,491,771	21.35%

* Investment per termination is multiplied by 12 in order to blend with other annual investment amounts shown in the Investment and Cost Data workpapers originally filed with the Commission in support of the proposed below band rates. This spreadsheet requires that cost factors be applied to an amount with the resulting sum divided by twelve to produce a monthly cost.

GTE TELEPHONE OPERATIONS
INVESTMENT AND COST DATA

ORIGINAL 4/2/92
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SERVICE: SWITCHED ACCESS

RATE ELEMENT: TRANSPORT FACILITY (PER MOU/PER AIRLINE MILE)

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

I. Cost and Salvage Value of Equipment

1. Circuit Equipment Material	\$0.00029785
2. Outside Plant Material	0.00096096
3. Total Material Cost (L1 + L2)	0.00125881
4. Net Salvage Value (Including Cost of Removal)	0.00000981
5. Net Material Cost (L3 - L4)	\$0.00124900

II. Installation Cost

		LABOR HOURS	LABOR RATE
6. Circuit Equipment Engineering Labor	\$0.00009038	0.00000215	\$42.10
7. Outside Plant Engineering Labor	0.00004910	0.00000117	41.98
8. Total Engineering Labor (L6 + L7)	0.00013948		
9. Circuit Equipment Installation Labor	0.00009416	0.00000314	30.01
10. Outside Plant Installation Labor	0.00013040	0.00000409	31.89
11. Total Installation Labor (L9 + L10)	0.00022456		
12. Total Installed Cost (L3 + L8 + L11)	\$0.00162285		

III. Non-Reusable Cost

13. Engineering/Installation Labor Cost (L8 + L11)	\$0.00036404
14. Cost of Removal	0.00000000
15. Total Non-Reusable Cost (L13 + L14)	\$0.00036404

IV. Net Investment

16. Total Net Investment (L12 - L4)	\$0.00161304	% of Total Investment
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V. Total Annual Cost

17. Circuit Equipment Depreciation	\$0.00003560	7.38%
18. Outside Plant Depreciation	0.00006421	5.63%
19. Return	0.00008982	5.53%
20. Federal and State Income Tax	0.00004626	2.85%
21. Annual Nonrecoverable Cost	0.00003803	2.34%
22. Maintenance	0.00007034	4.33%
23. Administration	0.00000000	0.00%
24. Other Taxes	0.00002055	1.27%
25. Other	0.00000000	0.00%
26. Total Annual Cost (L17...L25)	\$0.00036480	22.48%

VI. Amounts to be Tariffed

		% Unit Cost/ Price	% Unit Cost/ Unit Investment
27. Proposed Non-Recurring Charge	\$0.00000000		
28. Monthly Cost (L26 / 12)	\$0.00003040		
29. Proposed Charge per MOU per Airline Mile	\$0.00003580		
30. Unit Cost/PV Analysis	\$0.00003040	84.92%	22.48%

GTE TELEPHONE OPERATIONS
INVESTMENT AND COST DATA

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SERVICE: SWITCHED ACCESS

RATE ELEMENT: TRANSPORT FACILITY (PER MOU/PER AIRLINE MILE)

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

I. Cost and Salvage Value of Equipment

1. Circuit Equipment Material	\$0.00029785
2. Outside Plant Material	0.00092506
3. Total Material Cost (L1 + L2)	0.00122292
4. Net Salvage Value (Including Cost of Removal)	0.00000981
5. Net Material Cost (L3 - L4)	\$0.00121310

II. Installation Cost

6. Circuit Equipment Engineering Labor	\$0.00009038
7. Outside Plant Engineering Labor	0.00004910
8. Total Engineering Labor (L6 + L7)	0.00013948
9. Circuit Equipment Installation Labor	0.00009416
10. Outside Plant Installation Labor	0.00013040
11. Total Installation Labor (L9 + L10)	0.00022456
12. Total Installed Cost (L3 + L8 + L11)	\$0.00158695

LABOR HOURS	LABOR RATE
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0.00000215	\$42.10
0.00000117	41.98
0.00000314	30.01
0.00000409	31.89

III. Non-Reusable Cost

13. Engineering/Installation Labor Cost (L8 + L11)	\$0.00036404
14. Cost of Removal	0.00000000
15. Total Non-Reusable Cost (L13 + L14)	\$0.00036404

IV. Net Investment

16. Total Net Investment (L12 - L4)	\$0.00157714
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% of Total Investment

V. Total Annual Cost

17. Circuit Equipment Depreciation	\$0.00003560
18. Outside Plant Depreciation	0.00006219
19. Return	0.00008982
20. Federal and State Income Tax	0.00004626
21. Annual Nonrecoverable Cost	0.00004005
22. Maintenance	0.00007034
23. Administration	0.00000000
24. Other Taxes	0.00002055
25. Other	0.00000000
26. Total Annual Cost (L17...L25)	\$0.00036480

7.38%
5.63%
5.66%
2.92%
2.52%
4.43%
0.00%
1.29%
0.00%
22.99%

VI. Amounts to be Tariffed

27. Proposed Non-Recurring Charge	\$0.00000000
28. Monthly Cost (L26 / 12)	\$0.00003040
29. Proposed Charge per MOU per Airline Mile	\$0.00003580
30. Unit Cost/PV Analysis	\$0.00003040

% Unit Cost/ Price	% Unit Cost/ Unit Investment
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84.92%	22.99%
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GTE TELEPHONE OPERATIONS
INVESTMENT AND COST DATA

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SERVICE: SWITCHED ACCESS

RATE ELEMENT: TRANSPORT FACILITY (2 DS-1 LEVEL - FOR ILLUSTRATIVE PURPOSES)

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

I. Cost and Salvage Value of Equipment

1. Circuit Equipment Material	\$1,225.18
2. Outside Plant Material	3,952.75
3. Total Material Cost (L1 + L2)	5,177.92
4. Net Salvage Value (Including Cost of Removal)	40.37
5. Net Material Cost (L3 - L4)	\$5,137.55

II. Installation Cost

6. Circuit Equipment Engineering Labor	\$371.76
7. Outside Plant Engineering Labor	201.95
8. Total Engineering Labor (L6 + L7)	573.71
9. Circuit Equipment Installation Labor	387.29
10. Outside Plant Installation Labor	536.39
11. Total Installation Labor (L9 + L10)	923.69
12. Total Installed Cost (L3 + L8 + L11)	\$6,675.32

LABOR
HOURS LABOR
RATE

		8.83	\$42.10
		4.81	41.98
		12.91	30.01
		16.82	31.89

III. Non-Reusable Cost

13. Engineering/Installation Labor Cost (L8 + L11)	\$1,497.40
14. Cost of Removal	0.00
15. Total Non-Reusable Cost (L13 + L14)	\$1,497.40

IV. Net Investment

16. Total Net Investment (L12 - L4)	\$6,634.95
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% of
Total
Investment

V. Total Annual Cost

17. Circuit Equipment Depreciation	\$146.44
18. Outside Plant Depreciation	264.11
19. Return	369.45
20. Federal and State Income Tax	190.30
21. Annual Nonrecoverable Cost	156.43
22. Maintenance	289.32
23. Administration	0.00
24. Other Taxes	84.52
25. Other	0.00
26. Total Annual Cost (L17...L25)	\$1,500.55

7.38%
5.63%
5.53%
2.85%
2.34%
4.33%
0.00%
1.27%
0.00%
22.48%

VI. Amounts to be Tariffed

% Unit Cost/
Price % Unit Cost/
Unit Investment

27. Proposed Non-Recurring Charge	\$0.00
28. Monthly Cost (L26 / 12)	\$125.05
29. Proposed Monthly Recurring Charge	N/A
30. Unit Cost/PV Analysis	\$125.05

N/A 22.48%

GTE TELEPHONE OPERATIONS
INVESTMENT AND COST DATA

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SERVICE: SWITCHED ACCESS

RATE ELEMENT: TRANSPORT FACILITY (@ DS-1 LEVEL - FOR ILLUSTRATIVE PURPOSES)

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

I. Cost and Salvage Value of Equipment

1. Circuit Equipment Material	\$1,225.18
2. Outside Plant Material	3,805.09
3. Total Material Cost (L1 + L2)	5,030.27
4. Net Salvage Value (Including Cost of Removal)	40.37
5. Net Material Cost (L3 - L4)	\$4,989.90

II. Installation Cost

6. Circuit Equipment Engineering Labor	\$371.76
7. Outside Plant Engineering Labor	201.95
8. Total Engineering Labor (L6 + L7)	573.71
9. Circuit Equipment Installation Labor	387.29
10. Outside Plant Installation Labor	536.39
11. Total Installation Labor (L9 + L10)	923.69
12. Total Installed Cost (L3 + L8 + L11)	\$6,527.66

LABOR HOURS	LABOR RATE
8.83	\$42.10
4.81	41.98
12.91	30.01
16.82	31.89

III. Non-Reusable Cost

13. Engineering/Installation Labor Cost (L8 + L11)	\$1,497.40
14. Cost of Removal	0.00
15. Total Non-Reusable Cost (L13 + L14)	\$1,497.40

IV. Net Investment

16. Total Net Investment (L12 - L4)	\$6,487.29
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% of
Total
Investment

V. Total Annual Cost

17. Circuit Equipment Depreciation	\$146.44
18. Outside Plant Depreciation	255.80
19. Return	369.45
20. Federal and State Income Tax	190.30
21. Annual Nonrecoverable Cost	164.74
22. Maintenance	289.32
23. Administration	0.00
24. Other Taxes	84.52
25. Other	0.00
26. Total Annual Cost (L17...L25)	\$1,500.55

7.38%
5.63%
5.66%
2.92%
2.52%
4.43%
0.00%
1.29%
0.00%
22.99%

VI. Amounts to be Tariffed

27. Proposed Non-Recurring Charge	\$0.00
28. Monthly Cost (L26 / 12)	\$125.05
29. Proposed Monthly Recurring Charge	N/A
30. Unit Cost/PV Analysis	\$125.05

% Unit Cost/
Price % Unit Cost/
Unit Investment

N/A 22.99%

GTE TELEPHONE OPERATIONS
INVESTMENT AND COST DATA

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SERVICE: SWITCHED ACCESS
RATE ELEMENT: TRANSPORT TERMINATION (PER MOU/PER TERM)

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

I. Cost and Salvage Value of Equipment

1. Circuit Equipment Material	\$0.01389783
2. Outside Plant Material	0.00040899
3. Total Material Cost (L1 + L2)	0.01430682
4. Net Salvage Value (Including Cost of Removal)	0.00018371
5. Net Material Cost (L3 - L4)	\$0.01412310

II. Installation Cost

6. Circuit Equipment Engineering Labor	\$0.00110234
7. Outside Plant Engineering Labor	0.00007273
8. Total Engineering Labor (L6 + L7)	0.00117507
9. Circuit Equipment Installation Labor	0.00198167
10. Outside Plant Installation Labor	0.00019176
11. Total Installation Labor (L9 + L10)	0.00217343
12. Installed Cost - Transport (L3 + L8 + L11)	0.01765531
13. Installed Cost - Tandem	0.04782612
14. Total Installed Cost (L12 + L13)	\$0.06548143

LABOR
HOURS LABOR
RATE

0.00002618	\$42.10
0.00000173	41.98
0.00006603	30.01
0.00000601	31.89

III. Non-Reusable Cost

15. Engineering/Installation Labor Cost (L8 + L11)	\$0.00334850
16. Cost of Removal	0.00000000
17. Total Non-Reusable Cost (L15 + L16)	\$0.00334850

IV. Net Investment

18. Total Net Investment (L14 - L4)	\$0.06529772
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% of
Total
Investment

V. Total Annual Cost

19. Circuit Equipment Depreciation	\$0.00505065
20. Outside Plant Depreciation	0.00003792
21. Return	0.00357683
22. Federal and State Income Tax	0.00184183
23. Annual Nonrecoverable Cost	0.00089501
24. Maintenance	0.00216711
25. Administration	0.00000000
26. Other Taxes	0.00023171
27. Other	0.00093261
28. Total Annual Cost (L19...L28)	\$0.01473367

7.79%
5.63%
5.46%
2.81%
1.37%
3.31%
0.00%
0.35%
1.42%
22.50%

VI. Amounts to be Tariffed

29. Proposed Non-Recurring Charge	\$0.00000000
30. Monthly Cost Per Term (L28 / 12)	\$0.00122780
31. Proposed Charge per MOU per Term	\$0.00684960
32. Unit Cost/PV Analysis	\$0.00122780

% Unit Cost/ % Unit Cost/
Price Unit Investment

17.93% 22.50%

GTE TELEPHONE OPERATIONS
INVESTMENT AND COST DATA

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SERVICE: SWITCHED ACCESS

RATE ELEMENT: TRANSPORT TERMINATION (@ VG LEVEL - FOR ILLUSTRATIVE PURPOSES)

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

I. Cost and Salvage Value of Equipment

1. Circuit Equipment Material	\$146.76
2. Outside Plant Material	4.32
3. Total Material Cost (L1 + L2)	151.08
4. Net Salvage Value (Including Cost of Removal)	1.94
5. Net Material Cost (L3 - L4)	\$149.14

II. Installation Cost

6. Circuit Equipment Engineering Labor	\$11.64
7. Outside Plant Engineering Labor	0.77
8. Total Engineering Labor (L6 + L7)	12.41
9. Circuit Equipment Installation Labor	20.93
10. Outside Plant Installation Labor	2.02
11. Total Installation Labor (L9 + L10)	22.95
12. Installed Cost - Transport (L3 + L8 + L11)	186.44
13. Installed Cost - Tandem	505.08
14. Total Installed Cost (L12 + L13)	\$691.52

LABOR
HOURS LABOR
RATE

		0.28	\$42.10
		0.02	41.98
		0.70	30.01
		0.06	31.89

III. Non-Reusable Cost

15. Engineering/Installation Labor Cost (L8 + L11)	\$35.36
16. Cost of Removal	0.00
17. Total Non-Reusable Cost (L15 + L16)	\$35.36

IV. Net Investment

18. Total Net Investment (L14 - L4)	\$689.58
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% of
Total
Investment

V. Total Annual Cost

19. Circuit Equipment Depreciation	\$53.34
20. Outside Plant Depreciation	0.40
21. Return	37.77
22. Federal and State Income Tax	19.45
23. Annual Nonrecoverable Cost	9.45
24. Maintenance	22.89
25. Administration	0.00
26. Other Taxes	2.45
27. Other	9.85
28. Total Annual Cost (L19...L28)	\$155.60

7.79%
5.63%
5.46%
2.81%
1.37%
3.31%
0.00%
0.35%
1.42%
22.50%

VI. Amounts to be Tariffed

29. Proposed Non-Recurring Charge	\$0.00
30. Monthly Cost (L28 / 12)	\$12.97
31. Proposed Monthly Recurring Charge	N/A
32. Unit Cost/PV Analysis	\$12.97

% Unit Cost/
Price % Unit Cost/
Unit Investment

N/A 22.50%

RETURN AND INCOME TAX CALCULATIONS

PAGE 1 OF 2

RATE ELEMENT: TRANSPORT FACILITY

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

		REVENUE LIFE	AVERAGE PER YEAR				
TOTAL MATERIAL	\$5,030.27						
LESS: NET SALVAGE	40.37						
NET MATERIAL COST	\$4,989.90						
TOTAL ENGIN & INST	1,497.34						
TOTAL	\$6,487.24	12	\$540.60				
	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	YR 7
BEGINNING BALANCE	\$6,527.61	\$5,987.01	\$5,446.40	\$4,905.80	\$4,365.20	\$3,824.59	\$3,283.99
LESS: AVE PER YEAR	540.60	540.60	540.60	540.60	540.60	540.60	540.60
ENDING BALANCE	\$5,987.01	\$5,446.40	\$4,905.80	\$4,365.20	\$3,824.59	\$3,283.99	\$2,743.39
AVERAGE BALANCE	\$6,257.31	\$5,716.71	\$5,176.10	\$4,635.50	\$4,094.90	\$3,554.29	\$3,013.69
X RATE OF RETURN	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
RETURN	\$703.95	\$643.13	\$582.31	\$521.49	\$460.68	\$399.86	\$339.04
RETURN	\$703.95	\$643.13	\$582.31	\$521.49	\$460.68	\$399.86	\$339.04
X FIT FACTOR	0.5151	0.5151	0.5151	0.5151	0.5151	0.5151	0.5151
FIT	\$362.60	\$331.28	\$299.95	\$268.62	\$237.29	\$205.97	\$174.64
RETURN	\$703.95	\$643.13	\$582.31	\$521.49	\$460.68	\$399.86	\$339.04
X SIT FACTOR	0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL INCOME TAXES	\$362.60	\$331.28	\$299.95	\$268.62	\$237.29	\$205.97	\$174.64

RETURN AND INCOME TAX CALCULATIONS

PAGE 2 OF 2

RATE ELEMENT: TRANSPORT FACILITY

STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

	YR 8	YR 9	YR 10	YR 11	YR 12	AVERAGE PER YEAR
BEGINNING BALANCE	\$2,743.39	\$2,202.78	\$1,662.18	\$1,121.58	\$580.97	
LESS: AVE PER YEAR	540.60	540.60	540.60	540.60	540.60	
ENDING BALANCE	\$2,202.78	\$1,662.18	\$1,121.58	\$580.97	\$40.37	
AVERAGE BALANCE	\$2,473.09	\$1,932.48	\$1,391.88	\$851.28	\$310.67	
X RATE OF RETURN	11.25%	11.25%	11.25%	11.25%	11.25%	
RETURN	\$278.22	\$217.40	\$156.59	\$95.77	\$34.95	\$369.45
RETURN	\$278.22	\$217.40	\$156.59	\$95.77	\$34.95	
X FIT FACTOR	0.5151	0.5151	0.5151	0.5151	0.5151	
FIT	\$143.31	\$111.98	\$80.66	\$49.33	\$18.00	
RETURN	\$278.22	\$217.40	\$156.59	\$95.77	\$34.95	
X SIT FACTOR	0	0	0	0	0	
SIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL INCOME TAXES	\$143.31	\$111.98	\$80.66	\$49.33	\$18.00	\$190.30

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STATE: WASHINGTON/OREGON/CALIFORNIA-WEST COAST

		REVENUE LIFE	AVERAGE PER YEAR					
TOTAL MATERIAL	\$151.08							
LESS: NET SALVAGE	1.94							
NET MATERIAL COST	\$149.14							
TOTAL ENGIN & INST	35.36							
TOTAL	\$184.51	7	\$26.36					
	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	YR 7	AVERAGE PER YEAR
BEGINNING BALANCE	\$186.44	\$160.08	\$133.72	\$107.37	\$81.01	\$54.65	\$28.29	
LESS: AVE PER YEAR	26.36	26.36	26.36	26.36	26.36	26.36	26.36	
ENDING BALANCE	\$160.08	\$133.72	\$107.37	\$81.01	\$54.65	\$28.29	\$1.94	
AVERAGE BALANCE	\$173.26	\$146.90	\$120.55	\$94.19	\$67.83	\$41.47	\$15.11	
X RATE OF RETURN	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	
RETURN	\$19.49	\$16.53	\$13.56	\$10.60	\$7.63	\$4.67	\$1.70	\$10.60
	0.339977559							
RETURN	\$19.49	\$16.53	\$13.56	\$10.60	\$7.63	\$4.67	\$1.70	
X FIT FACTOR	0.5151	0.5151	0.5151	0.5151	0.5151	0.5151	0.5151	
FIT	\$10.04	\$8.51	\$6.99	\$5.46	\$3.93	\$2.40	\$0.88	
RETURN	\$19.49	\$16.53	\$13.56	\$10.60	\$7.63	\$4.67	\$1.70	
X SIT FACTOR	0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
SIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL INCOME TAXES	\$10.04	\$8.51	\$6.99	\$5.46	\$3.93	\$2.40	\$0.88	\$5.46

Certificate of Service

I, Jennifer R. McCain, hereby certify that copies of the foregoing "Direct Case of GTE" have been mailed by first class United States mail, postage prepaid, on the 27th day of July, 1992 to the parties on the attached list:


Jennifer R. McCain

92-141, 1992 Access Tariff
July 27, 1992

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